

REMARKS

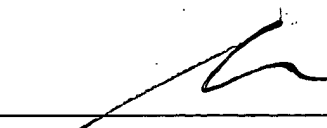
The Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 06-1325 for any matter in connection with this response, including any fee for extension of time, which may be required.

Continued examination and allowance is requested.

Respectfully submitted,

Date: December 13, 2001

By: _____


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